

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

FY 2005	LOCAL GOVERNMENT		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
PART I	TAX REVENUES		Amount		Amount	
	1.1	Property Taxes		T01		
	1.2	Property taxes - (All property taxes not separately listed below)		T01		
	1.3	Property Taxes - Debt Service	4,275	T01		
	1.4	Property Taxes - RDA Increment		T01		
	1.5	Property Taxes - Library		T01		
		Property Taxes - Delinquent	728	T01		
	2	Fee in lieu	400	T01		
	<b>Local Sales Taxes</b>					
	3.1	General sales tax - Local option		T09		
	3.2	Highway Improvement sales tax	26,516	T19		
	3.3	Resort community sales tax		T19		
	3.4	Resort plus sales tax		T19		
	3.5	Energy sales and use tax	29,174	T19		
	3.6	Transient room tax		T19		
	3.7	Public transit sales tax (UC 59-12-501)		T19		
	3.8	Other - specify	1,994	T19		
	<b>Telecommunications Tax</b>					
	4.1	Franchise Tax		T16		
	4.2	Telephone franchise tax		T16		
	4.3	Cable TV franchise tax		T16		
	4.4	Water franchise tax		T16		
	4.5	Sewer franchise tax		T16		
		Other - Specify		T16		
	<b>Licenses, Fees and Permits</b>					
	5.1	Business license fees		T99		
	5.2	Building permit fees	848	T99		
	5.3	Other licenses, permits & taxes - Specify		T99		
	<b>Animal Control</b>					
PART II	<b>REVENUES - Other than tax and intergovernmental revenues</b>					
	<b>Utility Sales Revenue / User Fees</b>					
	1.1	Water supply system		A01		
	1.2	Electric power system		A02		
	1.3	Gas supply system		A03		
	1.4	Transit or bus system		A04		
	<b>Other Sales and Service Revenue</b>					
	2.1	Sewer charges		A00		
	2.2	Storm drainage		A00		

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**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount	
2.3	Garbage collection / street cleaning	A01				
3.1	Parks and recreation charges	A01				
3.2	Airports - Include rentals and gross sales of gas and oil.	A01				
3.3	Parking facilities, lots & meters	A00				
3.4	Hospital charges received	A00				
3.5	Cemeteries	A03				
3.6	Municipal housing rental projects (gross)	A00				
3.7	Special police services	A00				
4.1	Impact fees	A00				
4.2	Connection fees	A00				
4.3	Plan check fees	A00				
4.4	Zoning & subdivision fees	A00				
4.5	Sale of maps & publications	A00				
5	Other miscellaneous fees	A00	2,113			
	<b>Special Assessments</b>					
6.1	Street cuts and public improvements	U01				
6.2	Sidewalk & curb repairs	U01				
6.3	Street lighting charges - Lighting districts	U01				
6.4	Other special improvement & service	U01				
	<b>Fines and Forfeitures (Circuit Court)</b>					
7.1	Court fines, bail forfeitures, and moving violations surcharges	U00				
7.2	Parking ticket revenue	U00				
	<b>Fines (Justice Court)</b>					
8.1	Court fines, bail forfeitures, and moving violations surcharges	U00				
8.2	Parking ticket revenue	U00				
9	Interest, Rents and Royalties	U20				
10	Rents and royalties	U40	1,220			
			1,095			
	<b>Miscellaneous</b>					
11	Other miscellaneous revenue - Specify	U00	829			
12	Other miscellaneous revenues	NR				
13	Receipts from sale of real property	U11				

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**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

2004

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		(a)	(b)	(c)	(d)	(e)	(f)
		From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly
<b>PART III INTERGOVERNMENTAL REVENUE</b>							
1	General support	C30	D30	B30	C30	D30	B30
2	Public safety grants	C36	D36	B36	C36	D36	B36
3	Streets and highways / C Roads	C46	D46	B46	C46	D46	B46
4	Community development	C50	D50	B50	C50	D50	B50
5	Liquor funds	C58	D58	B58	C58	D58	B58
6	Intergovernmental service contracts	C59	D59	B59	C59	D59	B59
7	Other - Specify	C59	D59	B59	C59	D59	B59
Federal Grant \$3,000; Garfield County \$2,427							194,859
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>							
		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Governmental Administration</b>							
1.1	Financial administration	E23	F23	G23	E23	F23	G23
1.2	Judicial / courts	E26	F26	G26	E26	F26	G26
1.3	Legal / attorney	E26	F26	G26	E26	F26	G26
1.4	General municipal buildings	E31	F31	G31	E31	F31	G31
1.5	Central administration	E36	F36	G36	E36	F36	G36
1.6	Planning and zoning	E39	F39	G39	E39	F39	G39
1.7	Economic development	E46	F46	G46	E46	F46	G46
<b>Public Safety</b>							
2.1	Police	E62	F62	G62	E62	F62	G62
2.2	Fire	E24	F24	G24	E24	F24	G24
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32
2.4	Corrections / Jail	E65	F65	G65	E65	F65	G65
2.5	Protective inspection and regulation	E66	F66	G66	E66	F66	G66
<b>Environment and Housing</b>							
3.1	Sewer	E50	F50	G50	E50	F50	G50
3.2	Storm drainage	E50	F50	G50	E50	F50	G50
3.3	Solid waste management	E81	F81	G81	E81	F81	G81
3.4	Recycling programs	E81	F81	G81	E81	F81	G81
3.5	Housing & community development	E30	F30	G30	E30	F30	G30
3.6	Redevelopment agencies	E50	F50	G50	E50	F50	G50

**Survey of Local Government Finances**  
Utah Municipalities  
Fiscal Year Ended June 30, 2004

2004

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	Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)		
3.7 Parts and recreation programs (not addressed below.)	E61			E61				
3.8 Cultural & community events	E61			E61				
3.9 Golf courses	E61			E61				
3.10 Rodeo grounds & equestrian parks	E61			E61				
3.11 Cemeteries	E61			E61				
3.12 Libraries	E62			E62				
Transportation								
4.1 Roads & streets - maintenance and construction - See instructions	E44			E44				
4.2 Other road and street maintenance - including snow removal	E44			E44				
4.3 Sidewalk, curb, & gutter	E44			E44				
4.4 Street lighting	E44			E44				
4.5 Engineering	E44			E44				
4.6 Municipal airports	E01			E01				
4.7 Parking facilities	E61			E61				
Health								
5.1 Own hospitals	E36			E36				
5.2 Other hospitals	E36			E36				
5.3 Health (other than hospitals)	E32			E32				
Interest on Debt								
6.1 Interest on debt - Water supply system	I81			I81				
6.2 Interest on debt - Electric power system	I82			I82				
6.3 Interest on debt - Gas supply system	I83			I83				
6.4 Interest on debt - Transit or bus system	I84			I84				
6.5 Interest on debt - All other interest	I89			I89				
Utilities								
7.1 Water supply system	E91			E91				
7.2 Electric power system	E92			E92				
7.3 Gas supply system	E93			E93				
7.4 Transit or bus system	E94			E94				
All Other Expenditures								
8.1 All other expenditures - See instructions - Specify	E99			E99				

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

2004

PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
8.2	All other expenditures - See instructions - Specify	E89 (a)	G89 (b)	E89 (c)	F89 (d)	G89 (e)	F89 (f)
8.3	All other expenditures - See instructions - Specify	E89	G89	E89	F89	G89	F89
PART V INTERGOVERNMENTAL EXPENDITURES		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1	Fire	L24	M24	L24	M24	L24	M24
2	Highways	L44	M44	L44	M44	L44	M44
3	Police	L82	M82	L82	M82	L82	M82
4	Sanitation	L81	M81	L81	M81	L81	M81
5	Recreation	L81	M81	L81	M81	L81	M81
6	Judicial and legal	L25	M25	L25	M25	L25	M25
7	All other	L89	M89	L89	M89	L89	M89
PART VI PERSONNEL EXPENDITURES		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Amount		Amount			
		200		200			
PART VII INDEBTEDNESS		GOVERNMENTAL AND ENTERPRISE FUNDS					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunding debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding	
		(a)	(b)	(c)	(d)	Revenue and non-guaranteed bonds	Guaranteed bonds
	Long-term Outstanding Debt						
1.1	Water supply system	19A	29A	39A	44A		41A
1.2	Electric supply system	19B	29B	39B	44B		41B
1.3	Sewer system	19C	29C	39C	44C		41C
1.4	Gas supply system	19C	29C	39C	44C		41C
1.5	Transit system	19D	29D	39D	44D		41D
1.6	Public debt for privately owned housing, industrial or business purposes	19E	29E	39E	44E		41E

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**Utah Municipalities**  
Fiscal Year Ended June 30, 2004

2004

PART VII		GOVERNMENTAL AND ENTERPRISE FUNDS					
INDEBTEDNESS (cont.)						Detail of long-term debt outstanding	
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d-e+f)	Revenue and non-guaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
Long-term Outstanding Debt							
1.7 All other purposes	18X		28X	28X			41X
Other Long-term Obligations		Outstanding balance at beginning of fiscal year (a)	Issued during fiscal year (b)	Retired during fiscal year (c)	Balance at end of fiscal year (d)		
2.1 Capital lease purchase agreements							
2.2 Accrued leave liability (sick leave and vacation)							
Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
3 Total short-term debt	61V	64V					
PART VIII							
CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR		(a)	(b)	(c)			
	Cash and investments held at end of fiscal year	W31	W31	W31			
PART IX		GOVERNMENTAL FUNDS					
RATES		154.073					
1. Energy Sales & Use Tax Rate							
2. Cable TV Franchise Tax Rate							
3. Telephone Franchise Tax Rate							
		ENTERPRISE FUNDS					

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## Utah Municipalities

Fiscal Year Ended June 30, 2004

2004

PART X		Data supplied by:	
Name (Please print)		RICK G. ROBERTS	
Title			
Date	CPA		
11/7/05	435-686-6666		
Telephone			
2005 Version			

Include with audit report submitted to: Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114	If you have any questions about the form, call or write: Richard Moon Office of the State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114 Phone: (801) 538-1334 or 1-800-622-1243 Fax: (801) 538-1383 Email: richardmoon@utah.gov
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